Berryhill Fire Protection District

FIRE PROTECTION DISTRICT
2014-2015
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2013-2014

Berryhill ?

FIRE PROTECTION DISTRICT OF
THE COUNTY OF TULSA
STATE OF OKLAHOMA

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than August 17 for all Counties. After approval by the Excise Board and the levies are made, both statements should be signed by the appropriate Board Members. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd., State Capitol, Room 100, Oklahoma City, OK 73105. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

THE 2014-2015 ESTIMATE OF NEEDS AND FINANCIAL
STATEMENT OF THE FISCAL YEAR 2013-2014

PREPARED BY MICHAEL HALL
SUBMITTED TO THE TULSA COUNTY
EXCISE BOARD THIS 30th DAY OF MAY 2014
FIRE PROTECTION DISTRICT BOARD

Howard Mefford Chairman	Glenn Buckner Member
Ezra "Ray" Lusk Member	Frank Mason Member
Bill Walker Member	N/A Member

Kim Mulcare
Clerk

RECEIVED
JUN 2014
State Auditor and Inspector

Berryhill Fire Protection District

FY 2015 BUDGET

JULY 2014 – JUNE 2015

PUBLIC BRIEFING – JUNE 10, 2014

Goals

SHORT-TERM (PRESENT – 2 YEARS)

- Fire Marshal Program – CLEET Certified, Fire Prevention Specialist, Plans Reviewer
- Replace 1993 Fire Engine (E349) with newer more efficient apparatus
- 6 – Advanced EMT Personnel
- Improve the ISO PPC to 2 (Currently a 3)
- Increase community outreach in specialty needs and fire prevention

LONG-TERM (2-10 YEARS)

- Replace 1997 Fire Engine (342) with newer more efficient apparatus
- 50% of staff Advanced EMT or better (15+)
- Improve the District ISO to 1
- Begin Community Para-medicine Program
- Move to new fire station

Proposed FY 2015 Budget Summary

	Actual FY2013 Actual	Forecast FY 2014 Actual	Forecast FY 2015 Budget
Revenue			
Assessment - County	$ 608,942	$ 630,894	$ 615,000
Other	$ 19,008	$ 10,675	
Total Revenue	$ 627,950	$ 640,069	$ 615,000
Expenditures			
Payroll	$ 198,286	$ 272,325	$ 294,300
Employee Benefits	$ 78,856	$ 120,605	$ 108,810
Operating Expenses	$ 230,629	$ 197,070	$ 161,890
Capital Outlay	$ 115,186	$ 6,386	
Debt Service			
Total Expenditures	$ 622,956	$ 590,000	$ 565,000

Payroll

51000 · PAYROLL	Jul '12 - Jun 13		Jul '13 - Jun 14		2015 Budget
51100 · ADMINISTRATION	$ 33,117		$ 57,978		$ 66,000
51200 · FIREFIGHTER STAFF	$ 152,285		$ 158,599		$ 201,000
51300 · VOLUNTEER STAFF	$ 5,936		$ 20,226		$ 10,800
51400 · EMPLOYER TAXES	$ 6,946		$ 6,756		$ 9,300
51500 · INCENTIVE			$ 4,598		$ 7,200
51000 · PAYROLL - Other			$ -2,813		
Total 51000 · PAYROLL	$ 198,288		$ 245,344		$ 294,300

Benefits

52000 · EMPLOYEE BENEFITS / TRAINING	Jul '12 - Jun 13	Jul '13 - Jun 14	2015 Budget
52110 · Pension Plan - Employer Paid	$ 9,222	$ 25,817	$ 28,800
52111 · Volunteer Pension	$ 3,300	$ 1,560	$ 1,800
52200 · Worker's Compensation	$ 6,869	$ 15,637	$ 12,000
52310 · MEDICAL	$ 30,256	$ 31,501	$ 33,000
52350 · DENTAL	$ 716	$ 3,042	$ 4,200
Total 52300 · HEALTH INSURANCE	**$ 30,972**	**$ 34,696**	**$ 37,200**
Total 52400 · CLOTHING	**$ 9,351**	**$ 8,602**	**$ 8,700**
52510 · CLASS FEES	$ 10,629	$ 16,626	$ 12,000
52540 · MATERIAL	$ 48	$ 4,006	$ 1,800
52570 · TRAVEL	$ 8,421	$ 14,211	$ 5,790
Total 52500 · TRAINING	**$ 19,099**	**$ 34,843**	**$ 19,590**
52600 · Licenses & Permits	**$ 108**	**$ 652**	**$ 720**
Total 52000 · EMPLOYEE BENEFITS / TRAINING	**$ 78,920**	**$ 116,908**	**$ 108,810**

Operations – Station Expenses

53000 · OPERATING EXPENSES	Jul '12 - Jun 13	Jul '13 - Jun 14	2015 Budget
Total 53100 · Office Supplies	$ 32,684	$ 10,425	$ 11,250
Total 53200 · Station Supplies	$ 369	$ 5,405	$ 4,800
Total 53300 · Operational Supplies	$ 4,105	$ 3,499	$ 9,000
Total 53400 · Operational Equipment	$ 34,256	$ 46,682	$ 27,160
Total 53500 · Communication	$ 5,598	$ 19,194	$ 17,100
Total 53600 · Station Expense	$ 264	$ 30	$ 3,000
Total 53000 · OPERATING EXPENSES	**$ 77,277**	**$ 85,235**	**$ 72,310**

Operations – Transportation Expenses

	July 12 – June 13	July 13 – June 14	2015 Budget
54110 · C340-Command-Jeep Grand Cherokee	$ 82	$ 618	
54120 · E342 1997 Freightliner	$ 9,245	$ 1,863	
54130 · T343, Ladder Truck	$ (3,820)	$ 3,223	
54150 · G345, Grass Rig	$ 1,304	$ (105)	
54170 · G347, Grass Rig	$ 467	$ 1,213	
54180 – Polaris Utility Vehicle		$ 6,294	
54190 · E349 -93E1	$ 9,866	$ 3,178	
54100 · Vehicle Maintenance & Repair - Other	$ 8,204	$ 127	
Total 54100 · Vehicle Maintenance & Repair	**$ 25,347**	**$ 16,413**	**$ 12,000**
Total 54200 · Fuel	**$ 9,617**	**$ 11,439**	**$ 11,400**
Total 54000 · Transportation	**$ 34,965**	**$ 27,852**	**$ 23,400**

Operations – Facility Expenses

	July 12 – June 13	July 13 –June 14	2015 Budget
Total 55100 · Maintenance / Repairs	$ 27,159	$ 9,332	$ 7,800
Total 55200 · Equipment/Furniture/Fixtures	$ 4,904	$ 3,269	$ 1,800
Total 55300 · Utilities	$ 7,414	$ 6,193	$ 7,980
Total 55000 · Facilities	**$ 39,477**	**$ 18,793**	**$ 17,580**

Operations – Other Expenses

	July 12 – June 13	July 13 –June 14	2015 Budget
57100 · Accounting & Administrative	$ 17,417	$ 3,941	
571001 · Contract Services – (Appraisal)	$ -	$ 300	
57200 · Assessment Base Suport	$ 3,150	$ 2,100	
57300 · Annual Audit	$ 2,500	$ 2,750	
57500 · Grant Writing Support	$ 3,000	$ 3,000	
Total 57000 · Professional Services	$ 26,067	$ 12,091	$ 15,100
Total 56000 · Insurance - Property/Liability	$ 24,956	$ 20,586	$ 22,500
Total 58000 · Financial Services	$ 439	$ 88	
Total 59000 · Other Expenses	$ 7,521	$ 6,472	$ 11,000
Total 56000 – 59000	**$ 58,983**	**$ 39,237**	**$ 48,600**

FY 2015 Budget Summary

	Actual FY2013 Actual	Forecast FY 2014 Actual	Forecast FY 2015 Budget
Revenue			
Assessment - County	$ 608,942	$ 630,894	$ 615,000
Other	$ 19,008	$ 10,675	
Total Revenue	$ 627,950	$ 640,069	$ 615,000
Expenditures			
Payroll	$ 198,286	$ 272,325	$ 294,300
Employee Benefits	$ 78,856	$ 120,605	$ 108,810
Operating Expenses	$ 230,629	$ 197,070	$ 161,890
Capital Outlay	$ 115,186	$ 6,386	
Debt Service			
Total Expenditures	**$ 622,956**	**$ 590,000**	**$ 565,000**

Cash Available

Current cash position		$ 385,000
Average burn rate	$47,100 / month =	$ 282,600
		$ 102,400

5 Months of reserve plus $102,400 for capital

Capital Improvement Priorities

1.	Repair apron at current fire station	$ 5,000 - 10,000
2.	Purchase Land for New Facility	$ 147,000
3.	Replace one Engine	$ 40,000 - $350,000
4.	First year facility payment	$ 60,000

No Capital Improvement included in 2015 Budget - Budget to be amended upon board approval of capital projects.

Opportunities

Shared Cost

- Fire Marshal Program
- Increased utilization of Area Fire Coalition – Training (current), Logistics, vehicle repair, etc. (future)

Assessments

- Oakhurst Area – Potentially $21,000/year
- 61st/ 97th W. Ave – Potentially $ 8,000/year
- Assessment Increases within the District

Staffing

- Additional volunteers
- Staffing changes – volunteer and paid

Risks

- EMSA longevity and potential to loose current ambulance service
- Increased Medical Costs
- Inadequate facilities
- Reduced spending could generate additional expenses
  - Lack of funding, potential station closured, ambulance acquisition
  - Sand Springs, Sapulpa (Industrial Park), Tulsa
  - Mutual / Automatic Aid agreement and usage

Opportunities & Risks

- FEMA Grant – Vehicle 95/5 - $320,000 ($15k) / Radios/Equipment 95/5 - $190,000 ($9k)
- EMSA longevity and potential to become Ambulance provider
- Wildland Firefighting Program –
  - State and Federal Reimbursement – Preparation, Mitigation, Response, Training, Equipment
  - Responders – Additional volunteers, equipment, gear
  - Regional/State/National Attention

Berryhill Fire Protection District

"There is no higher honor than human service. To work for the common good is the greatest deed."

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Cash Basis

Berryhill Fire Protection District

Profit & Loss Budget vs. Actual

July 2013 through June 2014

	Jul '13 - Ju...	Budget	$ Over Bu...	% of Budget
Ordinary Income/Expense				
Income	640,068.96	590,000.00	50,068.96	108.5%
Gross Profit	640,068.96	590,000.00	50,068.96	108.5%
Expense				
66900 · Reconciliation Discrepancies	162.16			
51000 · PAYROLL				
51100 · ADMINISTRATION	60,563.27	63,900.00	-3,336.73	94.8%
51200 · FIREFIGHTER STAFF	165,486.72	174,000.00	-8,513.28	95.1%
51300 · PART-TIME EMPLOYEES	21,309.64	23,520.00	-2,210.36	90.6%
51400 · Employer Taxes	7,016.70	8,300.00	-1,283.30	84.5%
51500 · Incentive	4,815.00	5,450.00	-635.00	88.3%
51000 · PAYROLL - Other	-2,813.01	0.00	-2,813.01	100.0%
Total 51000 · PAYROLL	256,378.32	275,170.00	-18,791.68	93.2%
52000 · EMPLOYEE BENEFITS / TRAINING				
52110 · Pension Plan - Employer Paid	27,300.57	28,800.00	-1,499.43	94.8%
52120 · Pension Plan - Volunteer	1,560.00	1,700.00	-140.00	91.8%
52200 · Worker's Compensation	15,637.00	11,735.00	3,902.00	133.3%
52300 · HEALTH INSURANCE	33,673.90	34,600.00	-926.10	97.3%
52400 · CLOTHING	7,959.94	8,700.00	-740.06	91.5%
52500 · TRAINING	35,354.30	37,007.00	-1,652.70	95.5%
52600 · Licenses & Permits	652.23	660.00	-7.77	98.8%
Total 52000 · EMPLOYEE BENEFITS / TRAINING	122,137.94	123,202.00	-1,064.06	99.1%
53000 · OPERATING EXPENSES	86,154.78	87,918.00	-1,763.22	98.0%
54000 · Transportation				
54100 · Vehicle Maintenance & Repair				
54110 · C340-Command-Jeep Grand Cheroke	21.14	810.00	-788.86	2.6%
54120 · E342 1997 Freightliner	3,005.34	4,000.00	-994.66	75.1%
54130 · T343, Ladder Truck	7,896.50	8,000.00	-103.50	98.7%
54150 · G345, Grass Rig	-105.00	0.00	-105.00	100.0%
54170 · G347, Grass Rig	1,213.09	1,250.00	-36.91	97.0%
54180 · Polaris Utility Vehicle	6,294.38	6,300.00	-5.62	99.9%
54190 · E349 -93E1	3,178.12	6,000.00	-2,821.88	53.0%
54100 · Vehicle Maintenance & Repair - Other	528.14	540.00	-11.86	97.8%
Total 54100 · Vehicle Maintenance & Repair	22,031.71	26,900.00	-4,868.29	81.9%
54200 · Fuel	11,945.11	12,200.00	-254.89	97.9%
Total 54000 · Transportation	33,976.82	39,100.00	-5,123.18	86.9%
55000 · Facilities	19,634.93	21,068.00	-1,433.07	93.2%
56000 · Insurance - Property/Liability	20,586.00	20,586.00	0.00	100.0%
57000 · Professional Services	14,351.25	14,450.00	-98.75	99.3%
58000 · Financial Services	87.80	88.00	-0.20	99.8%
59000 · Other Expenses	8,550.31	8,735.00	-184.69	97.9%
Total Expense	562,020.31	590,317.00	-28,296.69	95.2%
Net Ordinary Income	78,048.65	-317.00	78,365.65	-24,621.0%

Berryhill Fire Protection District

Profit & Loss Budget vs. Actual

July 2013 through June 2014

	Jul '13 - Ju...	Budget	$ Over Bu...	% of Budget
Net Income	78,048.65	-317.00	78,365.65	-24,621.0%

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Berryhill Fire Protection District

Profit & Loss Budget vs. Actual

July 1, 2013 through June 16, 2014

	Jul 1, '13 - Jun 16, 14	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Income	0.00	0.00	0.00	0.0%
41000 · District Assessment	630,894.35	567,055.57	63,838.78	111.3%
42000 · Billable Services	-1,500.00	0.00	-1,500.00	100.0%
43000 · Contributions	2,500.00	0.00	2,500.00	100.0%
44000 · Grants	0.00	0.00	0.00	0.0%
45000 · OK Dept of Agri-Forestry	4,473.98	0.00	4,473.98	100.0%
46000 · Interest Income	0.00	0.00	0.00	0.0%
47000 · Insurance Claims	3,700.63	0.00	3,700.63	100.0%
48000 · Other Income	0.00	0.00	0.00	0.0%
Total Income	640,068.96	567,055.57	73,013.39	112.9%
Cost of Goods Sold				
50001 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	640,068.96	567,055.57	73,013.39	112.9%
Expense				
66900 · Reconciliation Discrepancies	162.16	0.00	162.16	100.0%
50000 · EXPENSES	0.00	0.00	0.00	0.0%
51000 · PAYROLL	256,378.32	264,501.99	-8,123.67	96.9%
52000 · EMPLOYEE BENEFITS / TRAINI...	122,137.94	118,533.00	3,604.94	103.0%
53000 · OPERATING EXPENSES	86,154.78	85,038.89	1,115.89	101.3%
54000 · Transportation	33,976.82	35,917.34	-1,940.52	94.6%
55000 · Facilities	19,634.93	20,358.69	-723.76	96.4%
56000 · Insurance - Property/Liability	20,586.00	20,586.00	0.00	100.0%
57000 · Professional Services	14,351.25	13,750.00	601.25	104.4%
58000 · Financial Services	87.80	88.00	-0.20	99.8%
59000 · Other Expenses	8,550.31	8,204.17	346.14	104.2%
Total Expense	562,020.31	566,978.08	-4,957.77	99.1%
Net Ordinary Income	78,048.65	77.49	77,971.16	100,720.9%
Other Income/Expense				
Other Expense				
80000 · Capital Expenditures	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	78,048.65	77.49	77,971.16	100,720.9%